

Chapter 3.24

MUNICIPAL SERVICE OCCUPATION TAX

Sections:

3.24.010 Imposed - Rate.

3.24.020 Monthly report filing required.

3.24.030 Monthly tax payments.

3.24.040 Certified copy transmitted to state.

3.24.050 Effective date.

3.24.010 Imposed - Rate. A tax is imposed upon all persons engaged in this municipality in the business of making sales of service at the rate of one percent of the cost of all tangible personal property transferred by such servicemen either in the form of tangible personal property or in the form of real estate as an incident to a sale of service, in accordance with the provisions of Section 8-I 1-5 of the Illinois Municipal Code. (Ord. 403 § I, 1969).

3.24.020 Monthly report filing required. Every supplier or serviceman required to account for municipal service occupation tax for the benefit of this municipality shall file, on or before the last day of each calendar month, the report to the State Department of Revenue required by Section Nine of the Service Occupation Tax Act, approved July 10, 1961, as amended. (Ord. 403 § 2, 1969).

3.24.030 Monthly tax payments. At the time such report is filed, these shall be paid to the State Department of Revenue the amount of tax imposed by this chapter. (Ord. 403 § 3, 1969).

3.24.040 Certified copy transmitted to state. The city clerk is directed to transmit to the State Department of Revenue a certified COPY of the ordinance codified in this chapter not later than five days after the effective date of the ordinance codified in this chapter. (Ord. 403 § 4, 1969).

3.24.050 Effective date. The ordinance codified in this chapter shall be published within ten days of its enactment as provided in Section 1-2-4 of the Illinois Municipal Code and shall be effective from and after the first day of October, 1969. (Ord. 403 § 5, 1969).